

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

West Central School Corp (6630)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	Percent Change
						Compound Annual Growth	2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$3,470,392	\$3,342,596	\$3,282,526	\$3,391,811	-0.6%	3.3%
Non - Certified Salaries	120	\$658,243	\$619,079	\$566,803	\$627,298	-1.2%	10.7%
Group Health Insurance	222	\$501,341	\$539,524	\$614,816	\$616,875	5.3%	0.3%
Social Security Certified	212	\$248,921	\$238,840	\$233,033	\$235,339	-1.4%	1.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$125,990	\$157,399	\$121,550	\$141,188	2.9%	16.2%
Operational Supplies	611	\$118,335	\$109,432	\$102,227	\$135,959	3.5%	33.0%
Teacher Retirement Fund, After 7-1-95	216	\$105,557	\$132,391	\$114,680	\$121,353	3.5%	5.8%
Instruction Services	311	\$67,405	\$122,096	\$97,976	\$68,864	0.5%	-29.7%
Staff Services	314	\$43,584	\$30,221	\$73,212	\$64,860	10.4%	-11.4%
Public Employees Retirement Fund	214	\$49,368	\$67,472	\$61,242	\$64,677	7.0%	5.6%
Other Supplies and Materials	615, 660 - 689	\$107,814	\$106,342	\$23,377	\$58,583	-14.1%	150.6%
Licensed Employees	135	\$37,300	\$31,151	\$41,642	\$56,410	10.9%	35.5%
Travel	580	\$51,961	\$99,306	\$66,955	\$53,871	0.9%	-19.5%
Stipends	131	\$0	\$12,630	\$27,719	\$49,680	NA	79.2%
Social Security Noncertified	211	\$49,368	\$44,282	\$39,551	\$47,112	-1.2%	19.1%
Content	747	\$5,349	\$5,899	\$7,564	\$36,887	62.0%	387.6%
Pupil Services	313	\$60,801	\$203,994	\$86,086	\$34,317	-13.3%	-60.1%
Other Professional and Technical Services	319	\$785	\$13,113	\$30,325	\$25,257	138.1%	-16.7%
Library Books	640	\$10,186	\$16,252	\$15,420	\$20,269	18.8%	31.4%
Equipment	730	\$168,645	\$141,886	\$69,395	\$11,264	-49.2%	-83.8%
Nonlicensed Employees	136	\$8,312	\$6,432	\$8,216	\$10,280	5.5%	25.1%
Group Life Insurance	221	\$7,270	\$6,802	\$8,256	\$7,070	-0.7%	-14.4%
Other Purchased Services	593	\$1,276	\$666	\$767	\$4,388	36.2%	471.8%
Other Group Insurance Authorized by Statute	224	\$4,693	\$4,736	\$3,370	\$3,637	-6.2%	7.9%
Group Accident Insurance	223	\$3,314	\$2,865	\$3,065	\$2,581	-6.1%	-15.8%
Periodicals	650	\$2,462	\$584	\$1,249	\$2,095	-4.0%	67.7%
Transfer Tuition to Other School Corps Within State	561	\$2,575	\$6,051	\$1,000	\$1,508	-12.5%	50.8%
Instructional Programs Improvement Services	312	\$22,098	\$540	\$151	\$250	-67.4%	65.0%
Dues and Fees	810	\$100	\$200	\$0	\$100	0.0%	NA
Computer Hardware	741	\$42,631	\$25,183	\$0	\$0	-100.0%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$1,899	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$486	\$0	\$0	NA	NA
Other Technology Hardware	746	\$0	\$4,977	\$0	\$0	NA	NA
Student Transportation Services	510	\$0	\$495	\$567	\$0	NA	-100.0%
Overtime Salaries	140	\$5,600	\$0	\$2,500	\$0	-100.0%	-100.0%
Data Processing Services	316	\$563	\$600	\$620	\$0	-100.0%	-100.0%
Construction Services	450	\$12	\$0	\$0	\$0	-100.0%	NA
Student Academic Achievement Total		\$5,982,250	\$6,096,420	\$5,705,860	\$5,893,784	-0.4%	3.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Instructional Support							
Certified Salaries	110	\$1,770,205	\$1,741,538	\$1,708,092	\$1,563,452	-3.1%	-8.5%
Pupil Services	313	\$224,117	\$232,701	\$324,350	\$544,593	24.9%	67.9%
Group Health Insurance	222	\$281,339	\$295,157	\$281,035	\$305,926	2.1%	8.9%
Non - Certified Salaries	120	\$237,493	\$220,525	\$222,817	\$214,207	-2.5%	-3.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$113,309	\$143,116	\$118,055	\$115,065	0.4%	-2.5%
Social Security Certified	212	\$115,179	\$112,604	\$115,520	\$110,745	-1.0%	-4.1%
Travel	580	\$65,278	\$68,738	\$60,449	\$63,367	-0.7%	4.8%
Operational Supplies	611	\$36,097	\$69,025	\$22,938	\$52,904	10.0%	130.6%
Repairs and Maintenance Services	430	\$44,418	\$24,720	\$27,470	\$38,722	-3.4%	41.0%
Public Employees Retirement Fund	214	\$37,219	\$56,647	\$50,571	\$32,187	-3.6%	-36.4%
Teacher Retirement Fund, After 7-1-95	216	\$24,370	\$32,192	\$24,520	\$23,277	-1.1%	-5.1%
Instruction Services	311	\$7,045	\$20,610	\$26,476	\$20,792	31.1%	-21.5%
Social Security Noncertified	211	\$32,774	\$32,609	\$31,717	\$19,910	-11.7%	-37.2%
Equipment	730	\$32,186	\$24,964	\$15,312	\$7,806	-29.8%	-49.0%
Stipends	131	\$0	\$0	\$16,500	\$6,546	NA	-60.3%
Other Purchased Services	593	\$0	\$0	\$0	\$5,687	NA	NA
Dues and Fees	810	\$19,409	\$18,833	\$11,254	\$4,306	-31.4%	-61.7%
Group Life Insurance	221	\$3,294	\$3,387	\$3,927	\$3,566	2.0%	-9.2%
Group Accident Insurance	223	\$2,431	\$2,557	\$2,555	\$2,340	-1.0%	-8.4%
Other Group Insurance Authorized by Statute	224	\$2,803	\$3,125	\$2,224	\$2,309	-4.7%	3.8%
Nonlicensed Employees	136	\$896	\$2,193	\$1,732	\$1,874	20.2%	8.2%
Other Supplies and Materials	615, 660 - 689	\$423	\$968	\$0	\$1,697	41.5%	NA
Printing and Binding	550	\$1,173	\$1,199	\$1,302	\$1,305	2.7%	0.2%
Instructional Programs Improvement Services	312	\$950	\$3,096	\$0	\$900	-1.3%	NA
Other Communication Services	533 - 539	\$0	\$135	\$721	\$0	NA	-100.0%
Student Instructional Support Total		\$3,052,409	\$3,110,639	\$3,069,536	\$3,143,481	0.7%	2.4%
Overhead and Operational							
Non - Certified Salaries	120	\$728,464	\$680,070	\$698,777	\$762,251	1.1%	9.1%
Food Purchases	614	\$298,348	\$275,021	\$309,255	\$300,519	0.2%	-2.8%
Operational Supplies	611	\$205,273	\$196,896	\$184,822	\$200,196	-0.6%	8.3%
Group Health Insurance	222	\$131,446	\$137,908	\$173,465	\$163,124	5.5%	-6.0%
Vehicles	731	\$171,045	\$149,552	\$151,108	\$125,883	-7.4%	-16.7%
Heating and Cooling for Buildings - Gas	622	\$106,638	\$236,479	\$161,842	\$125,014	4.1%	-22.8%
Insurance	520	\$113,274	\$111,788	\$111,442	\$108,929	-1.0%	-2.3%
Repairs and Maintenance Services	430	\$110,839	\$133,984	\$264,126	\$101,362	-2.2%	-61.6%
Certified Salaries	110	\$111,616	\$109,000	\$109,000	\$95,686	-3.8%	-12.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Equipment	730	\$103,201	\$104,868	\$193,048	\$86,060	-4.4%	-55.4%
Other Professional and Technical Services	319	\$2,807	\$27,202	\$42,181	\$70,570	123.9%	67.3%
Bank Service Charges	871	\$38,308	\$65,087	\$65,203	\$65,203	14.2%	0.0%
Social Security Noncertified	211	\$45,419	\$42,916	\$47,592	\$49,307	2.1%	3.6%
Workers Compensation Insurance	225	\$22,372	\$34,279	\$37,602	\$41,791	16.9%	11.1%
Public Employees Retirement Fund	214	\$22,330	\$33,468	\$34,118	\$39,736	15.5%	16.5%
Telephone	531	\$33,460	\$30,071	\$29,687	\$35,736	1.7%	20.4%
Severance/Early Retirement Pay	213	\$127,925	\$93,738	\$116,175	\$32,413	-29.1%	-72.1%
Nonlicensed Employees	136	\$22,361	\$18,958	\$20,989	\$30,993	8.5%	47.7%
Other Supplies and Materials	615, 660 - 689	\$41,034	\$12,869	\$61,029	\$30,668	-7.0%	-49.7%
Board Member Compensation	115	\$21,000	\$14,000	\$7,000	\$21,000	0.0%	200.0%
Construction Services	450	\$0	\$0	\$0	\$15,434	NA	NA
Other Public or Private Utility Services	419	\$180	\$180	\$0	\$12,734	190.2%	NA
Water and Sewage	411	\$11,726	\$11,920	\$11,639	\$11,720	0.0%	0.7%
Overtime Salaries	140	\$12,505	\$12,457	\$11,463	\$11,605	-1.8%	1.2%
Board of Education Services	318	\$1,445	\$2,936	\$14,507	\$9,766	61.2%	-32.7%
Postage and Postage Machine Rental	532	\$12,345	\$9,749	\$11,051	\$9,396	-6.6%	-15.0%
Dues and Fees	810	\$9,138	\$9,060	\$8,039	\$8,486	-1.8%	5.6%
Light and Power - Other Than Heating and Cooling	625	\$151,126	-\$6,717	\$9,184	\$7,998	-52.0%	-12.9%
Social Security Certified	212	\$13,364	\$12,946	\$14,835	\$7,977	-12.1%	-46.2%
Teacher Retirement Fund, After 7-1-95	216	\$0	\$0	\$0	\$7,176	NA	NA
Travel	580	\$3,811	\$2,142	\$4,267	\$7,042	16.6%	65.0%
Other Group Insurance Authorized by Statute	224	\$4,798	\$5,347	\$5,479	\$6,214	6.7%	13.4%
Pre-2008 Object Code - Temporary Salaries	130	\$0	\$0	\$0	\$4,334	NA	NA
Other Technology Hardware	746	\$0	\$0	\$0	\$3,546	NA	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,225	\$6,966	\$5,301	\$2,871	-2.9%	-45.9%
Group Life Insurance	221	\$2,132	\$2,206	\$2,900	\$2,599	5.1%	-10.4%
Advertising	540	\$1,541	\$1,723	\$1,673	\$1,960	6.2%	17.1%
Instructional Programs Improvement Services	312	\$2,195	\$386	\$522	\$1,582	-7.9%	203.1%
Official Bond Premiums	525	\$1,420	\$1,420	\$1,420	\$1,340	-1.4%	-5.6%
Unemployment Insurance	230	\$3,266	\$709	\$890	\$641	-33.4%	-28.0%
Removal of Refuse and Garbage	412	\$504	\$504	\$522	\$540	1.7%	3.4%
Staff Services	314	\$1,070	\$275	\$275	\$338	-25.0%	22.8%
Group Accident Insurance	223	\$355	\$360	\$438	\$286	-5.3%	-34.7%
Other Purchased Property Services	490 - 499	\$0	\$310	\$0	\$230	NA	NA
Instruction Services	311	\$2,100	\$50	\$0	\$200	-44.4%	NA
Miscellaneous Objects	876 - 899	\$338,122	\$5,590	\$156,405	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$12	\$0	\$0	\$0	-100.0%	NA
Stipends	131	\$0	\$0	\$1,500	\$0	NA	-100.0%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Overhead and Operational Total		\$3,033,536	\$2,588,674	\$3,080,770	\$2,622,456	-3.6%	-14.9%
Non Operational							
Redemption of Principal	831	\$320,250	\$577,296	\$595,625	\$692,461	21.3%	16.3%
Equipment	730	\$494,156	\$301,758	\$463,825	\$270,409	-14.0%	-41.7%
Interest	832	\$200,236	\$270,190	\$258,861	\$222,025	2.6%	-14.2%
Certified Salaries	110	\$103,532	\$99,334	\$99,301	\$104,730	0.3%	5.5%
Other Professional and Technical Services	319	\$750	\$466	\$0	\$7,285	76.5%	NA
Social Security Certified	212	\$7,758	\$4,994	\$5,667	\$5,207	-9.5%	-8.1%
Teacher Retirement Fund, After 7-1-95	216	\$93	\$0	\$2,118	\$4,300	160.9%	103.0%
Social Security Noncertified	211	\$0	\$2,465	\$1,802	\$2,658	NA	47.5%
Operational Supplies	611	\$1,981	\$2,461	\$1,819	\$2,579	6.8%	41.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$37	\$0	\$923	\$1,967	169.8%	113.2%
Content	747	\$880	\$274	\$318	\$953	2.0%	200.0%
Other Supplies and Materials	615. 660 - 689	\$215,400	\$0	\$500	\$500	-78.1%	0.0%
Instruction Services	311	\$865	\$0	\$0	\$406	-17.2%	NA
Non - Certified Salaries	120	\$1,309	\$873	\$431	\$0	-100.0%	-100.0%
Non Operational Total		\$1,347,247	\$1,260,111	\$1,431,190	\$1,315,481	-0.6%	-8.1%
Grand Total							
Grand Total		\$13,415,442	\$13,055,844	\$13,287,357	\$12,975,202	-0.8%	-2.3%